

***Remarks***

Reconsideration and allowance in view of the foregoing amendments and the following remarks are respectfully requested.

Claims 1-20 are pending in the application, with 1, 15 and 20 being the independent claims. By this Amendment, Applicant seeks to amend the specification to correct informalities. Applicant also seeks to amend claims 1, 4, 6, 15-17 and 20. Unless otherwise indicated, the claim amendments are for purposes of clarity and not to overcome any rejection in the Office Action. These changes are believed to introduce no new matter, and their entry is respectfully requested.

Based on the above amendment and the following remarks, Applicants respectfully request that the Examiner reconsider all outstanding objections and rejections and that they be withdrawn.

**Comments to the Specification**

The specification has been checked and amended to correct minor informalities, as requested in the Office Action.

**Rejections Under 35 U.S.C. § 112**

Claims 4 and 16-17 stand rejected under 35 U.S.C. Sec. 112, second paragraph, as being indefinite for failing to particular point out and distinctly claim the subject matter which Applicant regards as the invention. Claims 4 and 16-17 have been amended to more clearly point out and distinctly claim the subject matter which Applicant regards as the invention. Applicant respectfully submits, therefore, that claims

4 and 16-17 are now in full compliance with 35 U.S.C. Sec. 112 and respectfully requests that the rejection of these claims be withdrawn.

**Rejections Under 35 U.S.C. § 102**

Claims 1, 15, and 20 stand rejected under 35 U.S.C. Sec. 102(b) as being anticipated by May et al (U.S. Patent 6,215,423). Applicant traverses this rejection because the cited reference fails to disclose, teach, or suggest all of the features of the claimed invention.

For example, the cited reference fail to disclose, teach, or suggest a system or method for converting input digital audio data to analog data wherein the input sample rate is independent of the system clock, as recited in claims 1, 15, and 20.

If a future Office Action rejects claims 1, 15, and 20, the Applicant respectfully requests that the Official Action specifically point out in the cited reference a system or method for converting input digital audio data to analog data wherein the input sample rate is independent of the system clock.

It is respectfully pointed out that anticipation can only be established by a single prior art reference that discloses each and every element of the claimed invention. RCA Corp. v. Applied Digital Data Systems, Inc., 730 F.2d 1440 (Fed. Cir. 1984). Therefore, since the cited reference fails to recite each and every element of Applicant's invention as required in claims 1, 15, and 20, claims 1, 15, and 20 are not anticipated by the cited reference and are therefore allowable. Reconsideration and withdrawal of the rejection of claims 1, 15, and 20 is requested.

Claims 2-14 and 18-19 depend from claim 1 and claims 16-17 depend from claim 15. Therefore, claims 2-14, 18-19, and 16-17 are allowable at least for the reasons claims 1 and 15 are allowable, and for the specific features recited therein.

**Claim Objections**

Claims 2-3, 5-14, and 18-19 stand objected to as being dependent upon a rejected base claim but would be considered allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claim. The Applicant, however, chooses not to rewrite claim 2-3, 5-14, and 18-19 at this time.

***Conclusion***

All of the stated grounds of objection and rejection have been properly traversed, accommodated, or rendered moot. Applicants therefore respectfully request that the Examiner reconsider all presently outstanding objections and rejections and that they be withdrawn. Applicants believe that a full and complete reply has been made to the outstanding Office Action and, as such, the present application is in condition for allowance. If the Examiner believes, for any reason, that personal communication will expedite prosecution of this application, the Examiner is invited to telephone the undersigned at the number provided.

Prompt and favorable consideration of this Amendment and Reply is respectfully requested.

Respectfully submitted,

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